I would ask unanimous consent that the letters from New Hampshire's Governor Hassan and from our Commissioner of Employment Security be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

JANUARY 3, 2014.

Hon. Harry Reid,
Majority Leader,
U.S. Senate, Washington, DC.
Hon. MITCH McConnell,
Republican Leader,
U.S. Senate, Washington, DC.
Hon. John Boehner,
Speaker of the House,
U.S. House of Representatives,
Washington, DC.
Hon. Nancy Pelosi,

Democratic Leader, U.S. House of Representatives, Washington, DC.

DEAR MAJORITY LEADER REID, REPUBLICAN LEADER MCCONNELL, SPEAKER BOEHNER AND DEMOCRATIC LEADER PELOSI: I am writing to strongly urge your support for the reinstatement of the Emergency Unemployment Compensation Program, a program that provides a critical lifeline to thousands of New Hampshire residents, and also stimulates the economy and creates jobs as unemployed workers purchase essential goods and services. It is imperative that Congress takes up this important issue as soon as it reconvenes.

The expiration of the EUC program has abruptly cut off vital support for 1.3 million of our fellow Americans, including approximately 1,350 individuals in New Hampshire. For each week that the EUC program is not available, an additional 500 to 600 New Hampshire citizens per month exhaust regular unemployment insurance coverage. More than 8,500 citizens of our state could be hurt over the course of the next year, resulting in a potential loss to our economy of as much as \$14 million.

As we continue to recover from the Great Recession, we must support measures that will encourage economic growth. Although New Hampshire continues to experience lower unemployment rates than most states, there remains a critical need for the EUC program as our unemployed workers continue their efforts to secure employment throughout 2014. Failure to reinstate the EUC program will undermine our fragile economic recovery.

Again, I urge you to act quickly and reinstate the Emergency Unemployment Compensation Program. We all need to work together to ensure that the economy continues to grow and that we continue to lend a helping hand to unemployed workers in New Hampshire and across the country.

With every good wish,

MARGARET WOOD HASSAN,

Governor.

NEW HAMPSHIRE EMPLOYMENT SECURITY,

Concord, NH, January 2, 2014.

Hon. Jeanne Shaheen, Hart Senate Office Building, Washington, DC.

DEAR SENATOR JEANNE SHAHEEN: Our understanding is the Senate intends to deliberate on extending Emergency Unemployment Benefits (EUC) when they return from their break. I wanted to take this opportunity to provide you with information on the number of citizens here in New Hampshire who will be affected by the loss of the EUC Program which expired on December 28, 2013.

The expiration of the EUC Program is projected to immediately effect 1,350 individuals

who will lose their benefits at the close of 2013. For each week that EUC is not available, an additional 500 to 600 NH citizens per month exhaust regular UI benefits. The highest impact over the course of one year would be 8,500 citizens of our state. The collective loss of these monies in local communities could be as high as \$14 million in 2014. Although New Hampshire is doing much better than most states, there is still a critical need for the EUC Program for new exhaustees throughout 2014.

The Department of Employment Security fully supports the extension of the EUC Program beyond the expiration of December 28, 2013. As you know the EUC Program provides a lifeline for those individuals along with a little more time and a little more hope as they continue to seek employment opportunities in our communities.

Please do not hesitate to contact me with any issues or concerns you might have regarding the extension of the Emergency Unemployment Benefits.

I thank you for your time and consideration of my request.

Sincerely yours,

GEORGE N. COPADIS,

Commissioner, New

Hampshire Employment Security.

RICHARD J. LAVERS,

Deputy Commissioner,

New Hampshire Employment Security.

Mrs. SHAHEEN. As these letters show, the impact of a failure to extend unemployment benefits is very real for thousands of working families in New Hampshire. Of course, that is true, we know, across the country. Failing to pass this legislation will hurt our economic recovery in New Hampshire. It will hurt the Nation's economic recovery.

The Economic Policy Institute estimates that the expiration of unemployment insurance will cost the economy 310,000 jobs, which is roughly the equivalent of a single month of job growth. We know from economists from the Congressional Budget Office that each dollar we spend on extending unemployment insurance generates about \$1.50 in economic growth. It is one of the best places we can spend public dollars to try to stimulate this economy, to create jobs that can ultimately put people who are unemployed back to work

Although the unemployment rate has gone down and our economy has shown signs of recovery, we still have a lot more to do. We have to get more people back to work. There is so much on the line, for jobs, for hard-working Americans, and for our economy as a whole. We should pass this legislation on behalf of workers and families in New Hampshire and across this country.

I also want to point out that I have filed an amendment to this unemployment insurance bill. I hope we will have a chance to vote on this amendment. It is identical to a bill I have authored that has 19 cosponsors, including the Presiding Officer, the Military Retirement Restoration Act. This legislation would replace the military retiree and benefit cuts that have been included in the recent budget agreement. It would do that by closing a tax

loophole that some corporations use to avoid paying their share of taxes. This provision is designed to address corporations that set up shell entities in tax havens to avoid being considered an American company and paying at the tax rate in the United States. They do that even though these companies are controlled and operated on American soil. It would ensure that those companies pay American tax rates. I think most people would agree that this kind of tax avoidance is unfair, that we should close this tax loophole, and we should do that rather than reducing military retiree benefits.

In addition to the 20 cosponsors of the legislation in the Senate, there is a similar bill in the House that has 46 cosponsors. My idea of how to pay for the military retirement benefit is just one idea. I know there are other bills that have been introduced. I am open to those other solutions. But I hope we can work in a bipartisanship way to replace these cuts before they go into effect in 2 years. It is important that we address this issue for the men and women who have served this country so well, who have put their lives on the line for us. I hope we can do that as part of this legislation when we vote on it. If we are not able to do that, I certainly hope we are going to be able to address this in the near future.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

## HONORING OUR ARMED FORCES

## PENNSYLVANIA CASUALTIES

Mr. CASEY. Mr. President, I rise tonight to offer a few brief remarks. I am joined on the floor by my colleague Senator TOOMEY. We are both here tonight to read a list of names of those who gave, as President Lincoln said a long time ago, the last full measure of devotion to their country, Pennsylvanians who lost their lives in Operation Enduring Freedom.

We know that since the beginning of the conflict, Pennsylvania now has lost to date—the latest number I have seen is 92 killed in action. Tonight we will read the names of five who gave that last full measure of devotion.

Before I turn to my colleague, it is very hard for me to fully understand or appreciate what the loss of a loved one means when they lose their life in war. We often turn to quote Lincoln or the Scriptures. They are both appropriate. One of the best descriptions I heard by the songwriter was Bruce Springsteen. He was writing songs in the aftermath of 9/11. He had one song where the refrain was "you're missing." Of course, it could apply to a family who lost someone in war.

One of the lines in that song goes something like this: You are missing. When I turn out the light you're missing. When I close my eyes you're missing. And when I see the sunrise, you're missing.

I can only turn to words such as that because I have never walked in those shoes, of being part of a family who lost someone in Iraq or Afghanistan or in any conflict. So tonight we pay tribute to those Pennsylvanians who gave so much to their country, and their families as well have given so much to their country.

I am honored to be joined by my colleague Senator Toomey, who will begin to read the names.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. TOOMEY. Mr. President, I thank my colleague Senator CASEY for organizing this brief tribute that is so much deserved by the servicemembers we are going to be acknowledging in a

few minutes.

I would like to begin by extending my deepest condolences to the families, friends, loved ones of these true Pennsylvania heroes and the lives that they led and the cause for which they died. Those men represent all that is great about this great country.

Some enlisted right after graduating from high school. During those very tough and grueling days and weeks in basic training, I suspect they never heard of the places in Afghanistan where they would make this sacrifice.

These Pennsylvanians, of course, join a long list of soldiers, sailors, airmen, and Coast Guard members who have given their lives for this country, to include those who gave their lives in World War II, the Korean war, the Vietnam war, of course the ongoing war against violent radical Islamists all around the world.

It is no accident that Pennsylvania has suffered so heavily in this conflict. as it has in every other conflict in our Nation's history. I think it is because in the towns across Pennsylvania. towns and cities such as Tafford and Mohnton, there are certain values that are deeply rooted in those communities: importance of family, importance of faith, the importance of serving this Nation. There is a deep conviction that freedom is worth defending. and a belief that a cause worth fighting for is not just someone else's responsibility. These are the values that have helped shape these service members, their families, their churches, their houses of worship, and their communities. These values are exemplified in the lives of our fallen who will forever be honored by our great Commonwealth for their service to this coun-

I will begin reading the names of the men who made the supreme sacrifice for freedom last year in this conflict, and Senator CASEY will complete the list:

CWO Matthew Paul Ruffner, U.S. Army, Tafford; CWO Jarett Michael Yoder, U.S. Army, Mohnton; SSG Marek Soja, U.S. Army, Philadelphia. I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. CASEY. Mr. President, I thank my colleague for starting the list. I will read the remaining names. I should correct myself. I said five at the beginning. I had the count wrong. It is actually six individuals:

SSG Thomas Baysore, Jr., United States Army, Milton, PA; SGT Patrick Hawkins, U.S. Army, Carlisle, PA; SSG Patrick Quinn, U.S. Army, Quarryville, PA.

As I conclude the list of Pennsylvanians who were killed in action over the past year. I want to say again we honor them. We pay tribute to them. By this brief commemoration we remember them. We remember them and we also remember the families they left behind. To quote Lincoln a second time, he once wrote to a family, "I pray that our Heavenly Father may assuage of your bereavement, and leave you only the cherished memory of the loved and lost, and the solemn pride that must be yours to have laid so costly a sacrifice upon the altar of freedom.

None of us could say it better than Abraham Lincoln did. But we offer that prayer tonight to the families. So to the families of our fallen heroes, from these and from other conflicts, please know that they and you are in our thoughts and prayers.

Again, I thank Senator Toomey.

I yield the floor and would suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll

Mr. BLUMENTHAL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. CASEY). Without objection, it is so ordered.

## MILITARY RETIREMENT RESTORATION ACT

Mr. BLUMENTHAL. Mr. President, I am very proud to follow my colleague from New Hampshire and thank her for her leadership in offering the Military Retirement Restoration Act, which I am very pleased to support as an amendment to the unemployment insurance extension bill.

For all the reasons I have stated, and others have expressed even more powerfully than I, this bill makes sense. We must extend unemployment benefits for the long-term jobless. The merits of this bill are absolutely indisputable and undeniable. This bill offers a critically important opportunity, and we ought to seize it to correct and fix a defect in the budget agreement that was reached by the very excellent work of our colleague Senator Murray and Congressman Ryan, and that was passed overwhelmingly by a bipartisan majority in this body.

It was an agreement that advanced and enhanced economic certainty. It had many advantages, but it also was far from perfect. Its flaws included a cut in military retiree benefits. These benefits were cut by provisions to that agreement that was approved by this body, with many reservations and regrets, and now we ought to seize this opportunity to correct that defect as this measure offers us through an amendment.

We can pay for it. It can be budget neutral, if we simply close a certain egregious corporate tax loophole as Senator Shaheen has suggested. I want to emphasize again what Senator SHA-HEEN said so well. We can think of a lot of different ways to pay for the \$6.5 billion that is necessary to correct these cuts in military retiree benefits. What is beyond question is the need to fix this flaw. It is a flaw that not only diminishes in monetary terms the benefits these retirees need and deserve, it also dishonors the service and sacrifice they have made. What better opportunity than now, as we deal with the extension of unemployment benefits in a measure that deserves overwhelming support just as the budget deal received, to correct this flaw.

There has been a lot of misinformation and confusion about exactly what the Murray-Ryan agreement did to military retirement benefits, and there is a need to address in the longer term the system that provides for retiree benefits, to make it serve better the interests of our retirees, our veterans, our patriots who have given so much to our Nation. But right now, in these next few days, beyond any kind of question or doubt, is the need to correct this defect and to follow through on the understanding that many of us had, including myself, that in fact we would correct this defect.

I supported the budget agreement with the understanding, as Chairman Levin of Michigan made clear, the Senate would work this year, as soon as possible, to stop the 1-percent reduction in the cost of living adjustments for military retirees until the age of 62 that would take effect in December of 2015. December, 2015 of that year is a long way off. There may be other opportunities to correct this flaw—the reduction in retiree benefits—but let's do it now. Let's not delay in restoring the benefits that these retirees need and deserve.

So I urge my colleagues to join in this effort, paying for this change by making sure companies managed and controlled in the United States can't avoid U.S. taxes simply by claiming foreign status. Many of us have long advocated closing this loophole. It seems to me a reasonable approach, far better than taking away the child tax credit for poor migrant families.

Ultimately, the pay-for issue, the offset question, should be resolved, and I believe it will be, if not in this act then in the Omnibus appropriations bill we will address next and then make sure we keep faith. We must assure that we will keep faith with these retirees who have given and served so much.

As Senator Shaheen has said, most Americans would agree this kind of tax avoidance is unfair, and we ought to